

Distribution of Cigarette Tax Revenue

The Nebraska cigarette tax rate is 64¢ per package of cigarettes containing one to 20 cigarettes and 80¢ per package of cigarettes containing 25 cigarettes.

Minimum distributions have been established for the following cash funds. If calculated distributions to the Outdoor Recreation Development Fund, the Health

and Human Services Finance and Support Fund, and the Building Renewal Allocation Fund are less than those made during fiscal year 1997-98, the amount of cigarette tax distributed to the General Fund will be decreased to make up the difference.

- 49 cents** Deposited in the General Fund. From July 1, 1994, through June 30, 2009, this amount is reduced by \$3,000,000 per fiscal year which is deposited in the Municipal Infrastructure Redevelopment Fund. From July 1, 2003 through June 30, 2009, the amount is reduced by \$520,000 per fiscal year which is deposited in the Municipal Infrastructure Redevelopment Fund. Beginning October 1, 2004, the amount deposited in the General Fund increased from 21¢ to 49¢. The additional 28¢ was deposited into the Cash Reserve Fund before this date.
- 1 cent** Deposited in the Nebraska Outdoor Recreation Cash Fund
- 3 cents** Deposited in the Department of Health and Human Services Finance and Support Cash Fund
- 7 cents** Deposited to the Building Renewal Allocation Fund
- 2 cents** This portion is now a fiscal year payment of \$1,000,000 to the City of Primary Class Development Fund (Lincoln) and \$1,500,000 to the City of Metropolitan Class Development Fund (Omaha). This is effective until June 30, 2016.
- 2 cents** Deposited into the Information Technology Infrastructure Fund

Table 5: Tobacco Tax

Month	2005	2004	2003
January	\$371,347	\$424,291	\$373,123
February	\$449,260	\$353,020	\$371,859
March	\$367,893	\$376,429	\$322,882
April	\$444,413	\$457,601	\$424,068
May	\$399,756	\$402,771	\$395,261
June	\$509,744	\$434,104	\$422,621
July	\$476,703	\$454,912	\$460,767
August	\$425,440	\$436,960	\$390,103
September	\$490,289	\$487,376	\$379,559
October	\$431,145	\$423,887	\$423,269
November	\$504,963	\$399,331	\$408,096
December	\$385,147	\$433,219	\$371,801
Totals	\$5,256,100	\$5,083,901	\$4,743,409

Note: Tobacco taxes do not flow to the General Fund

Cigarette Tax Receipts and Packages Taxed — 1996 to 2005

